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ABSTRACT

This report summarizes the financial problems facing large urban school districts in the United States as a result of recent enrollment and revenue trends and presents a variety of enrollment and financial data for the period 1970-75. The first section discusses the financial plight of urban schools as their enrollment falls, their percentage of minority pupil rises, and their per-pupil local tax revenue steadily loses ground to increasing costs. The second section, which composes most of the report, consists of tables that present data on enrollment and financial trends for the principal school districts serving the 89 largest U.S. cities. Included are data on trends in total district enrollment and percentage of minority students, changes in assessed valuation per pupil and expenditure per pupil, trends in local school tax revenue per pupil and state school aid per pupil, and changes in key school finance variables. (JG)

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Big City Schools: 1970-1975 -- A Profile of Changing Fiscal Pressures

Prepared for The
National Conference of State Legislatures (NCSL)

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Summary

The financing of large city schools continues to be a major fiscal problem for all levels of government in this country. Large cities are continuing to lose population and city school enrollments are continuing to decline. Yet, the loss of city school children has not offset the increasing concentrations of minority children in large urban school systems. City schools are losing children but gaining minority pupils, especially Spanish-speaking children whose families are concentrating in large cities. Educating America's minorities remains a principal job of large city schools.

While minority pupils continue to concentrate in urban centers, the ability of large city schools to finance their educational needs has diminished. City property tax bases, with the exception of some urban school systems in the South and West, have either declined or not kept pace with inflation. Per pupil tax capacity, especially in the East and Midwest, is not expanding fast enough to meet program demands of regular pupils much less the special needs of high-cost pupils that concentrate in large cities. Cities apparently will require continued fiscal assistance from higher levels of government if they have to raise expenditures for their regular and special needs pupils.

Between 1970 and 1975, however, both state and federal governments increased their education aid to urban schools dramatically. State and federal aid in all but a few cases increased at a rate 2 to 3 times greater than local taxes. Particularly in the East and Midwest this has meant that city schools have been able to increase their current expenditure per pupil

by about $500 per pupil between 1970 and 1975 with at least half this increase coming from state or federal sources. Without these major infusions of external aid, city schools would almost surely have experienced draconian program reductions between 1970-1975.

The health of large city school finances, however, remains precarious. City tax bases are stagnating or declining. Minority pupils, many of which require high-cost education programs, remain a large and growing proportion of city school enrollment. This mismatch of resources and need means that states and the federal government will have to fashion new school finance policies to prevent fiscal chaos in large city schools. States must continue to enact new basic school finance programs, as many have done since 1971, to channel more monies into cities with decaying tax bases and higher education costs. The federal government must, in turn, fully fund their aid programs for special and compensatory education which are essential to urban children. Moreover, the national government must continue to assess the gains cities have made in the course of state school finance reform and support, through legislation and funding, the basic equalized school aid programs around the country that states have employed to address urban school problems.

Urban school finance problems will continue to demand new state and federal school aid policies. Barring their adoption, urban school systems will continue to face severe educational and fiscal problems.

Changing Enrollment Trends in Large City Schools: 1970-1975

City school enrollments and population have continued to decline substantially since 1970. On the average, of the 89 large urban areas surveyed, large city populations declined by 14,000 between 1970 and 1975. The decline was most percipitous in the Northeast and Midwest where city populations declined by an average of 50,000 people during this five year period. Major population losers were New York, Philadelphia, Chicago, and Cleveland while only a few selected Florida, Texas, and California cities gained population. Large cities continue to face considerable pupilation losses as individuals and families move elsewhere to seek better jobs, more adequate housing, and in some cases improved municipal and school services.

The loss of population has been paralleled by major declines in public school enrollments. School populations have declined on the average of 9,500 pupils per large city district with the most dramatic losses occurring in large cities. Indeed, even Southern and Western city school districts have major enrollment losses though their overall populations were growing during 1970-1975. Thus, even when the city population base is stable or growing city schools appear to have a hard time retaining city school populations.

City enrollment declines are predominantly the result of the loss of large numbers of white school children between 1970 and 1[illegible] The proportion of city school enrollment in minority status increased in virtually all the cities surveyed in this study. By 1975, 37 of the country's 89 large urban

school systems were more than 50 percent minority. In terms of growth, we find that the white school population in large city school systems declined by about 19% between 1970 and 1975 while black and Hispanic school populations increased by 5 and 37 percent. In all regions but the West, Hispanic pupil populations increased at a rate greater than black school children. And all regions in the country experienced a major loss of white pupils with the East and the South experiencing 20 percent reductions in white school populations. "White flight" seems to be a national phenomena affecting city schools and not just confined to the older cities of the Northeast and Midwest. (see Tables 1 and 2).

City Tax Bases Continue to Decline

City school tax bases continue to pose problems for urban school finances. Per pupil property values in the 89 largest cities increased at an annual average of 10 percent between 1970 and 1975, a rate somewhat lower than increases in school prices and costs and increases in overall property values nationwide. The loss of city population base has had a disatrous effect on the ability of most cities to retain the tax base that they need to serve their remaining school populations. The anemic condition of city school property tax bases means that cities will have to continue to seek assistance from higher levels of government to maintain or improve their school spending. (see Table 3).

City School Spending and Intergovernmental Aid: Running Faster to Keep Pace

Though city taxes bases were weakening, city schools managed to

increase their per pupil expenditure by an average of over $500 per pupil between 1970 and 1975. This represented a 60-70 percent increase in per pupil spending over the 1970 fiscal year. Indeed cities such as Boston, New York, Minneapolis and Saint Paul, Austin, Phoenix, Denver, and Portland were able to increase their per pupil spending by nearly 100 percent during this time period. (see Table 4).

The major reason for this increased expenditure, however, was not higher local taxation. For while per pupil spending in large cities increased by over $500 per pupil during 1970-1975, per pupil school taxes increased by only about $224 per pupil. Thus, nearly 55 percent of the increase in large city school spending was offset by state and federal education aid during this time. Both levels of government, and particularly states that were able to reform their basic school funding programs, moved dramatically to alleviate mounting property tax pressures in large cities. The major infusion of state aid caused the city share of its educational finance program to drop dramatically between 1970 and 1975. Thus, while city school taxes accounted for 60 percent of all state-local school revenue in the 89 largest school districts in 1970, by 1975 this percentage had dropped to 55 percent. (see Table 5 and 6).

The major increase in intergovernmental aid is reflected in the fact that while local school taxes per pupil increased by about 49 percent between 1970 and 1975, state aid per pupil increased by an average of 102 percent, and federal aid increased by 176 percent. State and federal aid was relieving the local property tax in large city schools. Moreover, the

increase in local school taxes per pupil (49 percent) was considerably less than the increase in property tax base per pupil (69 percent) during the same period. Thus, effective school taxes were dropping in large urban centers through 1975. The flagging fiscal capacity of urban centers, however, may mean that federal and state governments will have to maintain high levels of aid to large urban centers. (see Table 7).

Urban School Finances: Where do we go Next?

Urban schools will continue to require high levels of state and federal aid to meet the needs of their high-cost school pupilations in the years ahead. To a great extent, state and federal governments have met the challenge of aiding urban schools between 1970 and 1975. States, through basic aid reforms which recognize the increasing concentrations of disadvantaged children in cities and the declining fiscal capacity of urban centers have moved to direct more school aid to large cities. New school finance programs in Minnesota, Illinois, and Michigan are prime examples of state efforts to offset large city school finance burdens. The federal government, primarily through its Title I compensatory education program, has also directed considerable sums for large city school programs. However, both levels of government will have to sustain these fiscal commitments to prevent new urban school finance crises from occurring.

There are well defined school aid strategies for relieving the fiscal burdens of urban centers. Both state and federal governments, however, will have to better coordinate their school aid programs if they are to obtain

the maximum advantage of the school aid dollar in the large city school system. The federal government should move to support state aid programs which provide equalized support for basic operating programs. And both state and federal governments should act to coordinate their compensatory bilingual, vocational and special education aid programs in a way that will minimize fiscal duplication and better target combined state and federal resources on pressing urban needs.

Recognizing that state governments bear the primary constitutional responsibility for providing adequate education for all children in a state, we urge the federal government to take the following actions that will result in more coordinated and targeted state-federal funding of urban school needs:

1. enactment of an optional educational block grant program that would permit state governments to disburse federal compensatory, special, bilingual, and vocational aid to cities on the basis of state law which generally recognizes the special needs and costs of urban school systems;

2. amendment of P.L. 94-142, the Education of All Handicapped Children Act of 1975 to permit federal funds to be disbursed to local school districts on an equalized basis pursuant to state law;

3. amendment of Title I of the Elementary and Secondary Education Act of 1965 to:

   a. increase finding levels to at least 70 percent of authorization and to provide for more Title I funds for school districts with large concentrations of disadvantaged pupils

   b. increase Title I funding for states with their own compensatory education program and to permit state compensatory education programs to serve all disadvantaged children not adequately served by Title I federal funds

c. provide that the Title I program be based on state law rather than administrative plan prepared by a State Department of Education. This amendment would increase state legislative oversight and involvement in the Title I program, and

4. development of a new federal general education aid program that will help states pay for a portion of the costs of sustaining and enhancing their basic equalized aid programs.

A Note About This Study

This study was prepared by the Legislators' Education Action Project (LEAP) of the National Conference of State Legislatures. The LEAP project is a technical assistance program for state legislatures that are revising or considerating changes in the basic school finance programs. Established in 1974 and funded funded by the Ford Foundation, the National Institute of Education and NCSL, the project has helped over 15 states make studies and revisions of their basic school finance programs. The project has helped support the enactment of new school finance programs in Connecticut, South Carolina, Missouri, and Tennessee. This report is intended as a further aid to state legislators that are concerned with assessing the condition of large city school finances.

The report was prepared under the direction of Dr. John Callahan, Director of NCSL's LEAP project. Other LEAP staff assisting in the analysis of this urban school finance data included Dr. William Wilken, Associate Director of the LEAP project and Mr. Bob Edwards, Systems Analyst for the LEAP project. Dr. Seymour Sacks, Professor of Economics, Syracuse University supplied the basic data for this report and assisted LEAP staff in interpreting and analyzing the data contained in this report. A more complete report on the

conditon of urban school finances will be issued by the LEAP project in late October.

The data in this report has been collected from a variety of sources including published and unpublished data from the Office of Civil Rights, the National Center of Educational Statistics, the U.S. Bureau of the Census, and Moody's. The reader is cautioned that the data in this report are standardized to permit comparisons among cities in different states. The reader wishing to do more analysis of a particular city is advised to consult with local and state school finance analysts in the particular city and state in question.

Any further questions on this report should be addressed to Dr. John Callahan at the Washington Office of the National Conference of State Legislatures (202/624-5423).

TABLE 1
POPULATION AND SCHOOL ENROLLMENT CHANGES
1970-1975
PRINCIPAL SCHOOL DISTRICTS SERVING
89 LARGEST U.S. CITIES

	POPULATION CHANGE 1970-1975 (000)	ENROLLMENT CHANGE 1970-1975	PERCENT MINORITY SCHOOL ENROLLMENT FALL 1970	FALL 1974
NATIONAL AVERAGE	-14	-9,460	.0*	.0*
EAST AVERAGE	-51	-11,756	52.3	55.7
MIDWEST AVERAGE	-53	-12,201	33.6	40.1
SOUTH AVERAGE	15	-7,274	43.7	48.5
WEST AVERAGE	16	-7,190	29.7	33.9

*= NOT AVAILABLE

SOURCES: 1970 CENSUS OF POPULATION; 1975 P-25 SERIES ON CURRENT POPULATION; PUBLISHED AND UNPUBLISHED DATA FROM THE OFFICE OF CIVIL RIGHTS AND THE NATIONAL CENTER OF EDUCATIONAL STATISTICS
DATA COLLECTED BY DR. SEYMOUR SACKS OF SYRACUSE UNIVERSITY

Table 1

	POPULATION CHANGE 1970-1975 (000)	ENROLLMENT CHANGE 1970-1975	PERCENT MINORITY SCHOOL ENROLLMENT FALL 1970	FALL 1974
Bridgeport	-13	-779	53.0	61.0
Hartford	-20	17	67.0	73.0
Washington, D.C.	-41	-17,097	96.0	97.0
Baltimore	-53	-24,613	67.0	73.0
Boston	-4	-13,381	35.0	47.0
Springfield	7	-2,579	28.0	38.0
Worcester	-5	-1,437	.0*	14.0
Jersey City	-16	2,078	61.0	69.0
Newark	-42	-765	85.0	89.0
Patterson	-9	1,714	69.0	78.0
Albany	-6	-1,025	34.0	38.0
Buffalo	-55	-12,434	41.0	48.0
New York	-414	-84,104	62.0	66.0
Rochester	-29	-7,396	38.0	50.0
Syracuse	-14	-5,373	25.0	32.0
Philadelphia	-132	-28,665	64.0	68.0
Pittsburgh	-61	-13,041	41.0	43.0
Providence	-9	-2,931	23.0	28.0
EAST AVERAGE	-51	-11,756	52.3	56.2

Table 1

	POPULATION CHANGE 1970-1975 (000)	ENROLLMENT CHANGE 1970-1975	PERCENT MINORITY SCHOOL ENROLLMENT FALL 1970	FALL 1974
Chicago	-264	-60,092	65.0	72.0
Fort Wayne	8	-3,339	16.0	19.0
Gary	-20	-8,170	77.0	81.0
Indianapolis	-29	-23,389	36.0	42.0
Des Moines	-6	-4,914	9.0	11.0
Wichita	-9	-12,545	17.0	22.0
Detroit	-176	-9,411	65.0	72.0
Flint	-19	-801	42.0	51.0
Grand Rapids	-9	3,954	25.0	32.0
Minneapolis	-56	-11,876	13.0	19.0
Saint Paul	-30	-6,469	11.0	11.0
Kansas City	-34	-15,421	50.0	60.0
Saint Louis	-98	-20,619	66.0	70.0
Omaha	24	-3,436	20.0	23.0
Akron	-23	-7,246	27.0	30.0
Cincinnati	-39	-18,630	45.0	51.0
Cleveland	-111	-24,096	59.0	61.0
Columbus	-3	-16,928	27.0	31.0
Dayton	-37	-13,005	41.0	48.0
Toledo	-16	-6,481	30.0	33.0
Youngstown	-9	-3,726	.0*	.0*
Madison	-4	-2,767	3.0	5.0
Milwaukee	-51	-11,217	30.0	38.0
MIDWEST AVERAGE	-53	-12,201	33.5	40.1

Table 1

	POPULATION CHANGE 1970-1975 (000)	ENROLLMENT CHANGE 1970-1975	PERCENT MINORITY SCHOOL ENROLLMENT FALL 1970	FALL 1974
Birmingham	-24	-11,394	55.0	63.0
Mobile	6	-8,336	44.0	46.0
Jacksonville	31	-10,627	29.0	33.0
Miami	30	4,230	46.0	54.0
Tampa	2	12,441	26.0	26.0
Saint Petersburg	122	8,867	17.0	17.0
Atlanta	-60	-23,435	69.0	84.0
Columbus	-7	-9,641	32.0	38.0
Louisville	-36	-9,460	48.0	54.0
Baton Rouge	22	1,542	39.0	40.0
New Orleans	-33	-15,874	71.0	80.0
Shreveport	4	7,486	49.0	52.0
Jackson	14	-10,151	61.0	67.0
Charlotte	40	-6,056	31.0	34.0
Oklahoma City	-1	-18,301	28.0	33.0
Tulsa	1	-10,633	17.0	21.0
Knoxville	9	-3,993	17.0	19.0
Memphis	38	-15,387	52.0	68.0
Nashville	-3	-11,635	25.0	29.0
Austin	50	5,128	36.0	37.0
Corpus Christi	11	-2,822	55.0	61.0
Dallas	-31	-13,112	43.0	55.0
El Paso	64	-467	60.0	63.0
Fort Worth	-35	-5,714	36.0	45.0
Houston	94	-20,940	50.0	59.0
San Antonio	119	-7,551	77.0	83.0
Norfolk	-21	-8,697	46.0	52.0
Richmond	-16	-4,168	64.0	76.0
SOUTH AVERAGE	15	-7,274	43.7	48.5

Table 1

	POPULATION CHANGE 1970-1975 (000)	ENROLLMENT CHANGE 1970-1975	PERCENT MINORITY SCHOOL ENROLLMENT FALL 1970	FALL 1974
Phoenix	84	-537	23.0	29.0
Tucson	34	1,809	35.0	35.0
Anaheim	28	833	10.0	11.0
Fresno	12	3,160	30.0	34.0
Los Angeles	89	-50,665	49.0	58.0
Long Beach	-25	-7,152	16.0	26.0
Sacramento	7	-654	36.0	41.0
San Bernadino	-7	0	35.0	38.0
San Diego	78	-2,234	25.0	27.0
San Francisco	-51	-14,046	63.0	70.0
Oakland	-31	-3,151	71.0	78.0
San Jose	110	3,181	31.0	29.0
Denver	-29	-17,671	39.0	46.0
Honolulu	3	-1,447	.0	.0
Albuquerque	35	1,766	42.0	44.0
Portland	-25	-15,132	12.0	16.0
Salt Lake City	-5	-8,133	11.0	14.0
Seattle	-44	-20,072	20.0	26.0
Spokane	4	-2,432	4.0	6.0
Tacoma	-3	-4,041	14.0	17.0
WEST AVERAGE	16	-7,190	29.7	33.9

TABLE 2
PERCENT CHANGES IN ENROLLMENT BY MINORITY AND NON-MINORITY STATUS
FALL 1970 - FALL 1974
PRINCIPAL SCHOOL DISTRICTS
SERVING 89 LARGEST U.S. CITIES

% CHANGE IN PUBLIC SCHOOL ENROLLMENT
FALL 1970 - FALL 1974

	TOTAL	BLACK	HISPANIC	NON-MINORITY
NATIONAL AVERAGE	-8.7	4.7	36.9	-19.0
EAST AVERAGE	-6.6	1.8	70.2	-21.0
MIDWEST AVERAGE	-11.4	4.1	19.8	-19.8
SOUTH AVERAGE	-8.5	1.3	52.5	-20.3
WEST AVERAGE	-7.8	12.9	7.8	-14.5

*=NOT AVAILABLE

SOURCES: PUBLISHED AND UNPUBLISHED DATA FROM THE U.S. OFFICE OF CIVIL RIGHTS; DATA COLLECTED BY DR. SEYMOUR SACKS OF SYRACUSE UNIVERSITY

Table 2

% CHANGE IN PUBLIC SCHOOL ENROLLMENT
FALL 1970 - FALL 1974

	TOTAL	BLACK	HISPANIC	NON-MINORITY
Bridgeport	-3.7	-.7	27.1	-18.7
Hartford	-3.7	-3.0	27.0	-22.0
Washington, D.C.	-7.7	-7.1	-2.8	-23.6
Baltimore	-10.0	-2.8	.0*	-26.6
Boston	-9.9	12.0	71.5	-26.8
Springfield	-8.2	7.7	80.4	-20.6
Worcester	-.8	.0*	.0*	.0*
Jersey City	-2.9	2.4	35.5	-24.2
Newark	-4.0	-3.1	20.3	-26.0
Patterson	4.2	12.9	41.0	-25.6
Albany	-5.9	2.9	131.8	-11.4
Buffalo	-16.2	-6.0	17.6	-25.2
New York	-4.0	2.2	3.7	-15.9
Rochester	-5.3	17.9	68.9	-24.9
Syracuse	-10.1	7.8	145.0	-18.7
Philadelphia	-9.4	-7.2	43.7	-16.8
Pittsburgh	-10.0	-3.9	123.8	-14.0
Providence	-12.1	-1.4	272.2	-17.4
EAST AVERAGE	-6.6	1.8	70.2	-21.0

Table 2

% CHANGE IN PUBLIC SCHOOL ENROLLMENT
FALL 1970 - FALL 1974

	TOTAL	BLACK	HISPANIC	NON-MINORITY
Chicago	-8.2	-1.9	19.9	-27.0
Fort Wayne	-5.8	7.7	33.6	-9.0
Gary	-14.1	-2.1	-27.5	-38.8
Indianapolis	-17.2	-1.0	-5.5	-25.9
Des Moines	-10.1	.8	-49.6	-12.0
Wichita	-16.5	.4	27.9	-21.2
Detroit	-7.2	2.0	14.0	-24.9
Flint	-10.3	8.5	26.0	-24.7
Grand Rapids	-8.3	18.0	18.6	-17.1
Minneapolis	-16.1	18.7	26.2	-22.0
Saint Paul	-9.2	6.0	4.0	-9.0
Kansas City	-11.9	-2.0	.0*	-28.0
Saint Louis	-16.1	-10.6	17.5	-26.8
Omaha	-6.9	1.8	26.7	-10.2
Akron	-12.4	-3.0	20.3	-16.4
Cincinnati	-16.8	7.7	53.2	-25.6
Cleveland	-14.1	-14.4	35.8	-16.1
Columbus	-6.4	6.0	-18.7	-11.0
Dayton	-16.9	-2.9	2.9	-26.7
Toledo	-4.3	6.8	30.0	-9.9
Youngstown	-15.1	.0*	.0*	.0*
Madison	-9.8	30.1	56.3	-11.4
Milwaukee	-10.5	13.8	23.8	-21.3
MIDWEST AVERAGE	-11.4	4.1	19.8	-19.8

Table 2

% CHANGE IN PUBLIC SCHOOL ENROLLMENT
FALL 1970 - FALL 1974

	TOTAL	BLACK	HISPANIC	NON-MINORITY
Birmingham	-15.0	-1.6	.0	-31.5
Mobile	-7.8	-5.3	17.1	-9.8
Jacksonville	-8.4	1.3	.0	-13.6
Miami	1.6	6.0	35.0	-12.6
Tampa	8.4	4.7	9.6	9.0
Saint Petersburg	8.3	5.6	77.2	8.3
Atlanta	-19.2	-.6	489.3	-61.0
Columbus	-12.7	1.4	22.9	-20.6
Louisville	-13.7	-2.8	547.6	-23.9
Baton Rouge	5.7	6.4	159.2	3.6
New Orleans	-14.4	-2.7	-20.3	-43.1
Shreveport	-7.0	-2.0	5.4	-12.0
Jackson	-6.3	4.0	-70.0	-21.9
Charlotte	-6.0	3.5	-.9	-10.5
Oklahoma City	-26.2	-8.8	-7.2	-31.5
Tulsa	-12.9	2.7	10.2	-16.8
Knoxville	-10.5	-2.6	-39.0	-12.2
Memphis	-19.4	7.0	39.3	-47.0
Nashville	-14.8	-.5	2.0	-19.5
Austin	6.3	4.8	14.4	3.8
Corpus Christi	-6.3	-5.7	4.7	-18.4
Dallas	-9.2	14.8	31.8	-29.5
El Paso	.7	7.7	7.4	.1
Fort Worth	-13.9	5.4	16.2	-26.5
Houston	-10.0	4.0	12.0	-26.0
San Antonio	-11.3	-7.7	-3.8	-34.1
Norfolk	-8.6	2.0	31.0	-18.0
Richmond	-17.8	-2.4	-26.0	-45.5
SOUTH AVERAGE	-8.5	1.3	52.5	-20.3

Table 2

% CHANGE IN PUBLIC SCHOOL ENROLLMENT
FALL 1970 - FALL 1974

	TOTAL	BLACK	HISPANIC	NON-MINORITY
Phoenix	-.5	30.7	22.1	-7.7
Tucson	-6.7	-3.5	8.4	5.
Anaheim	2.3	159.5	9.0	1.0
Fresno	-3.9	9.7	10.8	-10.1
Los Angeles	-6.1	-3.7	19.7	-21.8
Long Beach	-10.9	27.2	32.6	-21.5
Sacramento	-12.3	4.2	-7.0	-19.0
San Bernadino	-13.3	-9.9	-4.0	-17.0
San Diego	-4.1	6.0	6.0	-7.0
San Francisco	-14.4	-8.0	-10.0	-31.0
Oakland	-9.2	.2	-12.5	-30.3
San Jose	.1	-1.2	-10.2	3.3
Denver	-18.6	1.2	-6.6	-27.9
Honolulu	-1.8	.0*	.0*	.0*
Albuquerque	.2	12.5	5.9	-4.1
Portland	-16.3	7.4	16.3	-20.2
Salt Lake City	-19.7	-2.7	4.3	-22.3
Seattle	-18.3	3.6	-6.1	-24.4
Spokane	-6.7	10.7	42.0	-8.8
Tacoma	-10.3	2.5	28.1	-13.0
WEST AVERAGE	-7.8	129.0	7.8	-14.5

TABLE 3
PER PUPIL ASSESSED PROPERTY VALUE TRENDS
1970 - 1975
PRINCIPAL SCHOOL DISTRICTS
SERVING 89 LARGEST U.S. CITIES

	% CHANGE IN ASSESSED VALUE/PUPIL			AVG. % CHANGE VALUE/PUPIL
	1970-1971	1972-1973	1974-1975	1970-1975
NATIONAL AVERAGE	9.2	13.2	10.9	9.9
EAST AVERAGE	.3	3.5	6.0	3.4
MIDWEST AVERAGE	3.0	22.2	4.1	7.8
SOUTH AVERAGE	8.6	13.7	15.5	11.6
WEST AVERAGE	26.1	11.0	22.7	15.9

*= NOT AVAILABLE

SOURCES: PUBLISHED AND UNPUBLISHED DATA COLLECTED FROM THE U.S. OFFICE OF CIVIL RIGHTS AND MOODY'S; ALL DATA COLLECTED HAS BEEN COLLECTED BY DR. SEYMOUR SACKS OF SYRACUSE UNIVERSITY

Table 3

	% CHANGE IN ASSESSED VALUE/PUPIL			AVG. % CHANGE VALUE/PUPIL
	1970-1971	1972-1973	1974-1975	1970-1975
Bridgeport	-1.9	.4	46.8	9.3
Hartford	.2	5.6	.7	3.1
Washington, D.C.	6.6	7.6	.0	.0
Baltimore	1.1	2.2	4.2	3.0
Boston	2.3	3.4	14.7	5.4
Springfield	4.9	4.1	1.8	1.1
Worcester	1.6	6.3	3.2	2.8
Jersey City	-4.1	-.9	-6.4	-2.4
Newark	-3.6	4.6	-.4	-.7
Patterson	-.3	-4.0	-2.6	4.1
Albany	2.9	1.0	-1.2	2.4
Buffalo	1.5	6.9	1.6	4.1
New York	1.1	5.6	8.8	4.5
Rochester	3.5	1.3	6.7	4.2
Syracuse	2.4	6.3	8.2	5.2
Philadelphia	3.3	6.5	6.6	5.6
Pittsburgh	3.1	2.2	5.5	6.2
Providence	-19.8	4.6	3.3	-.3
EAST AVERAGE	.3	3.5	6.0	3.4

Table 3

	% CHANGE IN ASSESSED VALUE/PUPIL			AVG. % CHANGE VALUE/PUPIL
	1970-1971	1972-1973	1974-1975	1970-1975
Chicago	5.0	-2.6	-8.6	1.7
Fort Wayne	2.2	4.2	7.8	4.8
Gary	3.0	5.1	2.4	3.7
Indianapolis	5.5	6.8	9.6	7.?
Des Moines	7.0	5.0	-.8	9.5
Wichita	8.3	8.0	7.4	9.0
Detroit	3.8	3.7	-1.1	2.9
Flint	8.6	6.2	-3.1	3.7
Grand Rapids	6.5	3.6	-6.6	.8
Minneapolis	-5.4	223.5	2.3	47.4
Saint Paul	3.8	189.6	1.5	41.1
Kansas City	-5.0	6.1	4.9	6.4
Saint Louis	-3.4	4.5	-2.0	3.3
Omaha	1.9	4.9	12.6	3.3
Akron	2.8	8.4	11.2	7.0
Cincinnati	.5	6.4	11.0	5.7
Cleveland	-1.7	.7	8.5	2.4
Columbus	5.3	8.8	13.0	7.8
Dayton	6.9	3.2	12.1	6.2
Toledo	.8	4.1	2.3	3.3
Youngstown	1.6	.6	2.2	2.7
Madison	11.1	8.6	.0*	.0*
Milwaukee	.3	.7	.0*	.0*
MIDWEST AVERAGE	3.0	22.2	4.1	7.8

Table 3

	% CHANGE IN ASSESSED VALUE/PUPIL			AVG. % CHANGE VALUE/PUPIL
	1970-1971	1972-1973	1974-1975	1970-1975
Birmingham	12.3	9.2	9.2	4.1
Mobile	6.3	-3.7	10.2	5.1
Jacksonville	9.8	18.5	38.1	19.4
Miami	13.4	17.6	10.3	15.9
Tampa	6.7	16.2	38.3	1.0
Saint Petersburg	.2	125.4	10.5	29.0
Atlanta	6.7	17.7	-4.3	12.0
Columbus	-2.7	24.8	19.5	14.0
Louisville	.0	.0	.0	.0
Baton Rouge	7.8	.3	3.5	4.4
New Orleans	3.4	8.3	7.0	6.0
Shreveport	10.6	5.8	3.7	7.4
Jackson	43.0	2.4	18.5	15.8
Charlotte	11.7	10.5	86.7	31.5
Oklahoma City	5.7	22.3	8.6	11.2
Tulsa	6.6	7.3	8.2	8.4
Knoxville	15.2	-15.8	7.8	3.0
Memphis	-9.8	-19.0	9.6	2.7
Nashville	8.4	9.2	12.5	10.0
Austin	10.6	12.1	24.4	13.4
Corpus Christi	3.6	10.8	14.3	9.7
Dallas	31.7	13.5	9.0	12.7
El Paso	7.3	24.5	5.0	8.3
Fort Worth	7.7	12.0	2.7	8.1
Houston	9.3	8.9	17.2	10.4
San Antonio	3.2	9.5	29.7	15.5
Norfolk	6.6	6.4	5.5	7.8
Richmond	-2.5	16.0	12.9	10.9
SOUTH AVERAGE	8.6	13.7	15.5	11.6

Table 3

	% CHANGE IN ASSESSED VALUE/PUPIL			AVG. % CHANGE VALUE/PUPIL
	1970-1971	1972-1973	1974-1975	1970-1975
Phoenix	7.2	18.4	11.9	13.[illegible]
Tucson	-1.4	14.5	19.0	14.7
Anaheim	17.3	10.3	22.8	11.9
Fresno	-.7	12.7	3.9	8.2
Los Angeles	8.7	6.6	5.7	6.1
Long Beach	1.0	6.8	7.3	5.2
Sacramento	8.5	-2.6	.8	6.1
San Bernadino	.0	.0	.0	.0
San Diego	9.5	-.5	-1.2	7.5
San Francisco	1.2	11.3	-2.8	6.8
Oakland	1.2	11.3	-2.8	5.8
San Jose	11.3	6.8	-3.6	3.1
Denver	5.2	9.1	14.2	10.6
Honolulu	12.4	14.3	16.0	12.7
Albuquerque	-.7	4.9	8.1	6.4
Portland	12.6	15.7	8.9	14.3
Salt Lake City	4.9	7.3	13.4	9.1
Seattle	149.7	23.7	108.4	58.5
Spokane	111.1	19.0	96.4	47.5
Tacoma	123.8	24.8	97.8	54.7
WEST AVERAGE	26.1	11.0	22.7	15.9

TABLE 4
CURRENT EXPENDITURE TRENDS
1970 - 1975
PRINCIPAL SCHOOL DISTRICTS
SERVING 89 LARGEST U.S. CITIES

	CURRENT EXPENDITURES PER PUPIL			$ CHANGE IN EXP. / PUPIL	
	1970	1973	1975	1973-1975	1970-1975
NATIONAL AVERAGE	$747	$1,005	$1,264	$258	$514
EAST AVERAGE	$953	$1,332	$1,607	$379	$654
MIDWEST AVERAGE	$794	$1,055	$1,280	$261	$486
SOUTH AVERAGE	$556	$766	$980	$210	$422
WEST AVERAGE	$777	$1,054	$1,324	$277	$547

*=NOT AVAILABLE

SOURCES: PUBLISHED AND UNPUBLISHED DATA COLLECTED BY THE NATIONAL CENTER FOR EDUCATIONAL STATISTICS AND THE GOVERNMENTS DIVISION OF THE U.S. BUREAU OF THE CENSUS; ALL DATA COLLECTED BY DR. SEYMOUR SACKS OF SYRACUSE UNIVERSITY

Table 4

	CURRENT EXPENDITURES PER PUPIL			$ CHANGE IN EXP. / PUPIL	
	1970	1973	1975	1973-1975	1970-1975
Bridgeport	$704	$960	$1,181	$221	$477
Hartford	$1,120	$1,473	$1,622	$150	$502
Washington, D.C.	$908	$1,232	$1,552	$320	$644
Baltimore	$755	$945	$1,122	$177	$367
Boston	$892	$1,336	$2,125	$789	$1,233
Springfield	$813	$0	$1,416	$0	$603
Worcester	$898	$1,163	$1,549	$386	$651
Jersey City	$748	$1,098	$1,175	$77	$427
Newark	$860	$1,342	$1,392	$50	$532
Patterson	$712	$969	$964	-$5	$252
Albany	$1,218	$0	$2,083	$0	$865
Buffalo	$1,044	$1,845	$1,832	-$13	$788
New York	$1,155	$1,586	$2,329	$743	$1,174
Rochester	$1,247	$1,757	$2,093	$336	$846
Syracuse	$1,081	$1,394	$1,707	$313	$626
Philadelphia	$989	$1,294	$1,607	$313	$618
Pittsburgh	$933	$1,438	$1,542	$104	$609
Providence	$1,073	$0	$1,652	$0	$559
EAST AVERAGE	$953	$1,332	$1,607	$264	$654

Table 4

	CURRENT EXPENDITURES PER PUPIL			$ CHANGE IN EXP. / PUPIL	
	1970	1973	1975	1973-1975	1970-1975
Chicago	$894	$1,203	$1,537	$334	$643
Fort Wayne	$694	$894	$1,069	$175	$375
Gary	$826	$1,011	$1,189	$178	$363
Indianapolis	$642	$869	$1,043	$174	$401
Des Moines	$792	$1,016	$1,182	$166	$390
Wichita	$674	$859	$1,182	$323	$508
Detroit	$889	$1,110	$1,255	$145	$366
Flint	$1,062	$1,238	$1,312	$74	$250
Grand Rapids	$879	$1,167	$1,293	$126	$414
Minneapolis	$883	$1,432	$1,720	$288	$837
Saint Paul	$828	$1,343	$1,649	$306	$821
Kansas City	$763	$962	$1,383	$421	$620
Saint Louis	$761	$942	$1,167	$225	$406
Omaha	$570	$788	$968	$180	$398
Akron	$724	$1,004	$1,113	$109	$389
Cincinnati	$776	$988	$1,292	$304	$516
Cleveland	$882	$1,055	$1,325	$270	$443
Columbus	$723	$933	$1,119	$186	$396
Dayton	$905	$1,212	$1,370	$158	$465
Toledo	$731	$998	$1,091	$93	$360
Youngstown	$780	$0	$1,245	$0	$465
Madison	$806	$1,132	$1,453	$321	$647
Milwaukee	$781	$1,051	$1,493	$442	$712
MIDWEST AVERAGE	$794	$1,054	$1,280	$210	$486

Table 4

	CURRENT EXPENDITURES PER PUPIL			$ CHANGE IN EXP. / PUPIL	
	1970	1973	1975	1973-1975	1970-1975
Birmingham	$393	$598	$673	$75	$280
Mobile	$366	$490	$642	$152	$276
Jacksonville	$577	$784	$1,110	$326	$533
Miami	$754	$895	$1,281	$386	$527
Tampa	$601	$841	$1,092	$251	$491
Saint Petersburg	$681	$806	$1,179	$373	$498
Atlanta	$677	$995	$1,290	$295	$613
Columbus	$500	$1,063	$0	$0	$0
Louisville	$669	$754	$1,284	$530	$615
Baton Rouge	$548	$751	$898	$147	$350
New Orleans	$557	$760	$927	$167	$370
Shreveport	$558	$785	$884	$99	$326
Jackson	$494	$806	$986	$180	$492
Charlotte	$620	$837	$1,149	$312	$529
Oklahoma City	$505	$688	$839	$151	$334
Tulsa	$567	$711	$846	$135	$279
Knoxville	$549	$721	$909	$188	$360
Memphis	$523	$733	$988	$255	$465
Nashville	$582	$780	$1,053	$273	$471
Austin	$522	$733	$1,046	$313	$524
Corpus Christi	$476	$629	$814	$185	$338
Dallas	$525	$781	$940	$159	$415
El Paso	$505	$647	$811	$164	$306
Fort Worth	$509	$688	$861	$173	$352
Houston	$500	$657	$846	$189	$346
San Antonio	$457	$609	$807	$198	$350
Norfolk	$667	$926	$1,027	$101	$360
Richmond	$689	$985	$1,287	$302	$598
SOUTH AVERAGE	$556	$766	$980	$210	$422

Table 4

	CURRENT EXPENDITURES PER PUPIL			$ CHANGE IN EXP. / PUPIL	
	1970	1973	1975	1973-1975	1970-1975
Phoenix	$609	$971	$1,297	$326	$688
Tucson	$680	$0	$1,034	$0	$354
Anaheim	$742	$0	$1,533	$0	$791
Fresno	$724	$880	$1,064	$184	$340
Los Angeles	$743	$951	$1,230	$279	$487
Long Beach	$165	$1,041	$1,286	$245	$521
Sacramento	$702	$871	$1,091	$220	$389
San Bernadino	$0	$0	$0	$0	$0
San Diego	$739	$948	$1,152	$204	$413
San Francisco	$1,332	$1,574	$1,919	$345	$587
Oakland	$877	$1,219	$1,632	$412	$755
San Jose	$807	$1,146	$1,360	$213	$553
Denver	$763	$1,103	$1,561	$438	$798
Honolulu	$748	$1,123	$1,187	$64	$439
Albuquerque	$537	$666	$891	$225	$354
Portland	$767	$1,162	$1,552	$390	$785
Salt Lake City	$588	$761	$1,032	$271	$444
Seattle	$904	$1,338	$1,646	$308	$742
Spokane	$795	$875	$1,099	$224	$304
Tacoma	$944	$1,294	$1,590	$276	$646
WEST AVERAGE	$777	$1,054	$1,324	$277	$547

TABLE 5
LOCAL SCHOOL TAX TRENDS
1970 - 1975
PRINCIPAL SCHOOL DISTRICTS
SERVING 89 LARGEST U.S. CITIES

	LOCAL SCHOOL TAXES/PUPIL		$ CHANGE IN LOCAL TAX / PUPIL
	1970	1975	1970-1975
NATIONAL AVERAGE	$467	$691	$224
EAST AVERAGE	$594	$915	$321
MIDWEST AVERAGE	$544	$736	$192
SOUTH AVERAGE	$290	$424	$184
WEST AVERAGE	$510	$761	$251

*= NOT AVAILABLE

SOURCES: SEE TABLE 4

Table 5

	LOCAL SCHOOL TAXES/PUPIL		$ CHANGE IN LOCAL TAX / PUPIL
	1970	1975	1970-1975
Bridgeport	$341	$735	$394
Hartford	$727	$1,367	$640
Washington, D.C.	$839	$1,139	$300
Baltimore	$443	$567	$124
Boston	$675	$1,124	$449
Springfield	$568	$898	$330
Worcester	$766	$1,165	$399
Jersey City	$491	$652	$161
Newark	$525	$555	$30
Patterson	$476	$511	$35
Albany	$802	$1,538	$736
Buffalo	$359	$639	$280
New York	$703	$1,524	$821
Rochester	$716	$1,010	$294
Syracuse	$508	$913	$405
Philadelphia	$516	$535	$19
Pittsburgh	$642	$462	-$180
Providence	$661	$1,128	$467
EAST AVERAGE	$594	$915	$321

Table 5

	LOCAL SCHOOL TAXES/PUPIL		$ CHANGE IN LOCAL TAX / PUPIL
	1970	1975	1970-1975
Chicago	$605	$761	$156
Fort Wayne	$566	$649	$83
Gary	$370	$523	$153
Indianapolis	$401	$416	$15
Des Moines	$574	$674	$100
Wichita	$389	$709	$320
Detroit	$443	$623	$180
Flint	$642	$768	$126
Grand Rapids	$492	$738	$246
Minneapolis	$643	$934	$291
Saint Paul	$458	$751	$293
Kansas City	$544	$715	$171
Saint Louis	$477	$603	$126
Omaha	$434	$797	$363
Akron	$581	$757	$176
Cincinnati	$540	$781	$241
Cleveland	$650	$818	$168
Columbus	$573	$706	$133
Dayton	$601	$796	$195
Toledo	$549	$654	$105
Youngstown	$527	$752	$225
Madison	$709	$946	$237
Milwaukee	$740	$1,053	$313
MIDWEST AVERAGE	$544	$736	$192

Table 5

	LOCAL SCHOOL TAXES/PUPIL		$ CHANGE IN LOCAL TAX / PUPIL
	1970	1975	1970-1975
Birmingham	$141	$109	-$32
Mobile	$110	$150	$40
Jacksonville	$170	$287	$117
Miami	$309	$474	$165
Tampa	$213	$253	$40
Saint Petersburg	$300	$464	$164
Atlanta	$422	$877	$455
Columbus	$184	$364	$180
Louisville	$343	$410	$67
Baton Rouge	$322	$260	-$62
New Orleans	$250	$164	-$86
Shreveport	$319	$236	-$83
Jackson	$290	$517	$227
Charlotte	$289	$497	$208
Oklahoma City	$204	$459	$255
Tulsa	$452	$524	$72
Knoxville	$284	$855	$571
Memphis	$279	$792	$513
Nashville	$346	$450	$104
Austin	$292	$615	$323
Corpus Christi	$228	$338	$110
Dallas	$378	$657	$279
El Paso	$173	$285	$112
Fort Worth	$278	$388	$110
Houston	$317	$518	$201
San Antonio	$169	$292	$123
Norfolk	$369	$661	$292
Richmond	$691	$1,046	$355
SOUTH AVERAGE	$290	$474	$13C

Table 5

	LOCAL SCHOOL TAXES/PUPIL		$ CHANGE IN LOCAL TAX / PUPIL
	1970	1975	1970-1975
Phoenix	$412	$881	$469
Tucson	$328	$487	$159
Anaheim	$431	$674	$243
Fresno	$325	$444	$119
Los Angeles	$616	$804	$198
Long Beach	$575	$909	$334
Sacramento	$405	$487	$82
San Bernadino	$410	$456	$46
San Diego	$396	$680	$284
San Francisco	$966	$1,356	$390
Oakland	$654	$998	$344
San Jose	$555	$878	$323
Denver	$704	$1,115	$411
Honolulu	$1,364	$1,225	-$139
Albuquerque	$86	$191	$105
Portland	$416	$995	$579
Salt Lake City	$410	$643	$233
Seattle	$531	$943	$412
Spokane	$316	$400	$84
Tacoma	$306	$661	$355
WEST AVERAGE	$510	$761	$251

TABLE 6
LOCAL SCHOOL TAX AND STATE AID TRENDS
1970-1975
PRINCIPAL SCHOOL DISTRICTS
SERVING 89 LARGEST U.S. CITIES

LOCAL TAX CHARACTERISTICS OF URBAN SCHOOL DISTRICTS

CITY	1970 LOCAL SCHOOL TAXES	1970 STATE AID	1970 RATIO OF LOCAL TO LOCAL + STATE	1975 LOCAL SCHOOL TAXES	1975 STATE AID	1975 RATIO OF LOCAL TO LOCAL + STATE
IRMINGHAM	9111528.	16531984.	.36	5824393.	23699164.	.20
OBILE	7966403.	18444208.	.30	9641468.	27662528.	.26
HOENIX	11249262.	12061584.	.48	23151200.	16895236.	.58
UCSON	18225836.	17257068.	.51	29490212.	42253480.	.41
NAHEIM GARDEN GROVE SANTA	NA	NA	.00	NA	NA	.00
RESNO	18811236.	21562572.	.47	27117792.	39142320.	.41
OS ANGELES LONG BEACH	NA	NA	.00	NA	NA	.00
ACRAMENTO	22169224.	17677996.	.56	26303352.	32569796.	.45
AN BERNARDINO RIVERSIDE ON	15287750.	21378492.	.42	15212030.	24963000.	.38
AN DIEGO	53830328.	42116960.	.56	90977232.	75845408.	.55
AN FRANCISCO OAKLAND	NA	NA	.00	NA	NA	.00
AN JOSE	20761692.	9672678.	.68	35635824.	20980932.	.63
ENVER	68044384.	13576944.	.83	87952720.	37709320.	.70
RIDGEPORT	6538404.	7870408.	.52	17843064.	9571254.	.65
ARTFORD	20853776.	8035183.	.72	39230736.	11437044.	.77
ASHINGTON	123916000.	NA	.00	148690240.	NA	.00

*= NOT AVAILABLE

SOURCES: SEE TABLE 4

LOCAL TAX CHARACTERISTICS OF URBAN SCHOOL DISTRICTS

CITY	1970			1975		
	LOCAL SCHOOL TAXES	STATE AID	RATIO OF LOCAL TO LOCAL + STATE	LOCAL SCHOOL TAXES	STATE AID	RATIO OF LOCAL TO LOCAL + STATE
ACKSONVILLE	20590716.	50825200.	.29	31740384.	85304960.	.27
IAMI	74244576.	103731232.	.42	115796128.	186602688.	.38
AMPA ST.PETERSBURG	NA	NA	.00	NA	NA	.00
TLANTA	45990928.	25006516.	.65	70006832.	32324260.	.68
OLUMBUS GA	7856666.	11880102.	.40	12021294.	14747444.	.45
ONOLULU	NA	108265344.	.00	NA	218025984.	.00
HICAGO	328534976.	178349024.	.65	387369024.	442681024.	.47
ORT WAYNE	24117368.	9245276.	.72	25477248.	19846692.	.56
ARY HAMMOND EAST CHICAGO	NA	NA	.00	NA	NA	.00
NDIANAPOLIS	43273320.	26067348.	.62	35210088.	46596656.	.43
ES MOINES	25696352.	12624798.	.67	27711888.	24454128.	.53
ICHITA	24281872.	16625134.	.59	30909712.	30817768.	.50
OUISVILLE	18044908.	15909832.	.53	17645832.	17162424.	.51
ATON ROUGE	20945910.	23945292.	.47	17309320.	40880632.	.30
EW ORLEANS	27303628.	34613320.	.44	15297228.	49852600.	.23
REVEPORT	18291168.	20660808.	.47	11745046.	28867468.	.29
ALTIMORE	84859664.	35378152.	.71	97809296.	120898608.	.45
OSTON	63461528.	24670956.	.72	103404320.	105570512.	.49

*= NOT AVAILABLE

SOURCES: SEE TABLE 4

LOCAL TAX CHARACTERISTICS OF URBAN SCHOOL DISTRICTS

CITY	1970 LOCAL SCHOOL TAXES	1970 STATE AID	1970 RATIO OF LOCAL TO LOCAL + STATE	1975 LOCAL SCHOOL TAXES	1975 STATE AID	1975 RATIO OF LOCAL TO LOCAL + STATE
RINGFIELD CHICOPEE HOLYOK	17620844.	7659476.	.70	26810100.	18949620.	.59
RCESTER	22479540.	7912094.	.74	32985356.	14166162.	.70
TROIT	119754352.	110263472.	.52	162478592.	157765024.	.51
INT	27719608.	23035792.	.55	32544472.	18569108.	.64
RAND RAPIDS	15915106.	13429294.	.54	24643284.	19796324.	.55
INNEAPOLIS ST PAUL	NA	NA	.00	NA	NA	.00
ACKSON	10856244.	9219828.	.54	14108160.	11674280.	.55
ANSAS CITY	35594368.	15237952.	.70	41174552.	17119916.	.71
T. LOUIS	48435448.	24348300.	.67	49308984.	35138424.	.58
ANA	26496868.	8512064.	.76	45983896.	17559020.	.72
ERSEY CITY	18331000.	7767387.	.70	24344992.	28686896.	.46
EWARK	39977576.	23618996.	.63	41232520.	90345376.	.31
ATERSON CLIFTON PASSAIC	12322224.	6199419.	.67	14162690.	20524116.	.41
LBUQUERQUE	6941080.	34673400.	.17	15969716.	62153352.	.20
LBANY SCHENECTADY TROY	NA	NA	.00	NA	NA	.00
UFFALO	25395584.	42929376.	.37	37135560.	59190840.	.39
EW YORK	783338112.	567017216.	.58	1669224960.	794194560.	.68
OCHESTER	33334836.	19024892.	.64	42788768.	26687120.	.62
YRACUSE	15189808.	15418462.	.50	23959488.	21135288.	.53
HARLOTTE	23831332.	30646528.	.44	38023648.	51548816.	.42
KRON	32808016.	8051222.	.80	37270048.	22108532.	.63
INCINNATI	45071552.	15466482.	.74	52860152.	30290584.	.64
EVLAND	95658720.	27794476.	.77	104495296.	58182112.	.64
OLUMBUS O	61972552.	20774252.	.75	67659600.	38371712.	.64
AYTON	34087744.	9811782.	.78	39148736.	16117288.	.71
OLEDO	33960648.	11117446.	.75	37435576.	25509096.	.59
OUNGSTOWN WARREN	13471518.	5165525.	.72	16066280.	12373202.	.56
KLAHOMA CITY	14126516.	12449114.	.53	23386124.	16429990.	.59
ULSA	34430776.	11392164.	.75	34371824.	19045484.	.64
ORTLAND	30618820.	9134120.	.76	58198440.	24602432.	.70
HILADELPHIA	132209312.	139566464.	.49	141033312.	218860800.	.39
ITTSBURGH	46536520.	24789248.	.65	29803096.	44276680.	.40
ROVIDENCE PAWTUCKET WARWIC	46536520.	24789248.	.65	NA	NA	.00
NOXVILLE	10249336.	9065766.	.53	15528526.	12010110.	.56
EMPHIS	36713976.	32558592.	.53	63945704.	44297928.	.59
ASHVILLE DAVIDSON	31914192.	21502780.	.60	31003844.	30238956.	.51

LOCAL TAX CHARACTERISTICS OF URBAN SCHOOL DISTRICTS

CITY	1970 LOCAL SCHOOL TAXES	1970 STATE AID	1970 RATIO OF LOCAL TO LOCAL + STATE	1975 LOCAL SCHOOL TAXES	1975 STATE AID	1975 RATIO OF LOCAL TO LOCAL + STATE
USTIN	15186380.	14846960.	.51	35479040.	27242168.	.57
ORPUS CHRISTI	10292700.	11683138.	.47	14359926.	20842048.	.41
ALLAS	60854040.	30024808.	.67	97093472.	47660368.	.67
L PASO	10405302.	17358300.	.37	16995656.	29392148.	.37
ORT WORTH	23378320.	19904424.	.54	30382808.	31996104.	.49
OUSTON	71475232.	50699184.	.59	105987584.	77412944.	.58
AN ANTONIO	12631780.	19573724.	.39	19595368.	32169028.	.38
ALT LAKE CITY	14160700.	8984350.	.61	17704868.	11644894.	.60
ORFOLK PORTSMOUTH	NA	NA	.00	NA	NA	.00
ICHMOND	29535656.	8104572.	.78	40333544.	11617404.	.78
EATTLE EVERETT	NA	NA	.00	NA	NA	.00
POKANE	11293360.	16787844.	.40	13087146.	22447552.	.37
ACOMA	11193696.	20075464.	.36	21546816.	27524140.	.44
ADISON	23304800.	3456887.	.87	29313760.	14236402.	.67
ILWAUKEE	91514512.	31701864.	.74	125111776.	65621232.	.66
NAHEIM	15759712.	11592964.	.58	18338728.	22007896.	.45
OS ANGELES	402812160.	187629824.	.68	526062464.	362281984.	.59
ONG BEACH	48034080.	20335208.	.70	54336208.	23008008.	.70
AN FRANCISCO	85205216.	23951688.	.78	95728336.	37159472.	.72
AKLAND	41945696.	17107616.	.71	57980104.	33471032.	.63

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LOCAL TAX CHARACTERISTICS OF URBAN SCHOOL DISTRICTS

CITY	1970 LOCAL SCHOOL TAXES	1970 STATE AID	1970 RATIO OF LOCAL TO LOCAL + STATE	1975 LOCAL SCHOOL TAXES	1975 STATE AID	1975 RATIO OF LOCAL TO LOCAL + STATE
TAMPA	21518708.	45704424.	.32	28764612.	94692784.	.23
ST PETERSBURG	24474516.	40134656.	.38	41833312.	74341376.	.36
GARY	17414644.	12578414.	.58	20316712.	20954640.	.49
MINNEAPOLIS	42842464.	15671278.	.73	50901528.	36382880.	.58
ST PAUL	22215744.	16068760.	.58	31529468.	31846536.	.50
ALBANY	9029626.	4865736.	.65	15734210.	5191649.	.75
PROVIDENCE	16429528.	6840848.	.71	24146040.	10060556.	.71
NORFOLK	20677632.	12225316.	.63	31275536.	15398760.	.67
SEATTLE	46590264.	31537360.	.60	63791248.	41789352.	.60
NATIONAL MEAN	50117461.	33569007.	.60	72107362.	59007768.	.55

TABLE 7
GROWTH PATTERNS IN KEY SCHOOL FINANCE VARIABLES
1970 - 1975
PRINCIPAL SCHOOL DISTRICTS
SERVING 89 LARGEST U.S. CITIES

	% CHANGES FROM 1970 TO 1975				
	CURRENT EXPENTITURE PER PUPIL	SCHOOL TAXES PER PUPIL	STATE AID PER PUPIL	FEDERAL AID PER PUPIL	VALUATION PER PUPIL
NATIONAL AVERAGE	69.47	48.86	101.72	176.00	69.35
EAST AVERAGE	68.06	52.42	127.03	174.47	17.82
MIDWEST AVERAGE	61.91	36.50	125.96	202.59	50.86
SOUTH AVERAGE	75.45	49.28	69.96	204.70	73.21
WEST AVERAGE	71.47	59.25	96.54	106.67	132.44

*=NOT AVAILABLE

Table 7

	% CHANGES FROM 1970 TO 1975				
	CURRENT EXPENTITURE PER PUPIL	SCHOOL TAXES PER PUPIL	STATE AID PER PUPIL	FEDERAL AID PER PUPIL	VALUATION PER PUPIL
Bridgeport	67.75	115.69	25.52	191.37	46.64
Hartford	44.82	88.01	42.26	286.14	16.04
Washington, D.C.	70.92	35.71	.00	360.38	.00
Baltimore	48.61	28.06	279.69	486.76	16.11
Boston	138.23	66.51	337.31	166.07	29.32
Springfield	74.17	58.23	157.28	143.37	4.79
Worcester	72.49	52.04	85.51	62.04	14.56
Jersey City	57.08	35.89	269.57	191.54	-11.66
Newark	61.86	5.55	291.48	166.34	-3.45
Patterson	35.39	7.27	209.00	185.71	18.72
Albany	71.02	91.72	17.39	67.49	12.28
Buffalo	75.48	78.00	67.84	126.58	21.88
New York	101.64	116.78	42.49	175.98	24.45
Rochester	67.84	40.97	54.06	133.19	22.85
Syracuse	57.90	79.80	56.25	85.40	28.83
Philadelphia	62.49	3.59	52.28	132.04	30.95
Pittsburgh	65.27	-28.02	100.75	74.44	34.81
Providence	52.10	70.75	70.87	100.74	-4.11
EAST AVERAGE	68.06	52.42	127.03	174.47	17.82

Table 7

	% CHANGES FROM 1970 TO 1975				
	CURRENT EXPENTITURE PER PUPIL	SCHOOL TAXES PER PUPIL	STATE AID PER PUPIL	FEDERAL AID PER PUPIL	VALUATION PER PUPIL
Chicago	71.92	25.60	164.41	160.77	7.22
Fort Wayne	54.03	14.72	133.13	247.00	25.31
Gary	43.94	41.20	101.64	406.47	19.78
Indianapolis	62.46	3.89	128.23	194.76	41.42
Des Moines	49.24	17.35	110.79	136.36	55.49
Wichita	75.37	82.29	165.44	190.01	53.33
Detroit	41.17	40.57	48.24	102.95	15.07
Flint	23.54	19.63	-17.86	227.08	19.73
Grand Rapids	47.10	49.97	42.78	95.69	3.75
Minneapolis	94.79	45.19	183.71	235.18	267.39
Saint Paul	99.15	63.80	128.75	173.26	237.04
Kansas City	81.26	31.32	27.55	335.33	34.72
Saint Louis	53.35	26.50	79.33	200.01	16.77
Omaha	69.82	83.61	118.25	597.52	16.35
Akron	53.73	30.32	215.30	171.89	39.79
Cincinnati	66.49	44.62	141.51	152.48	31.84
Cleveland	50.23	25.74	140.96	240.83	12.13
Columbus	54.77	23.20	108.43	105.38	45.27
Dayton	51.38	32.37	89.33	166.66	34.95
Toledo	47.25	19.27	148.27	136.35	17.22
Youngstown	59.61	42.69	186.61	147.17	13.97
Madison	80.27	33.53	33.28	157.83	.00*
Milwaukee	91.16	42.26	115.40	78.68	161.28
MIDWEST AVERAGE	61.91	36.50	125.96	202.59	50.86

Table 7

% CHANGES FROM 1970 TO 1975

	CURRENT EXPENTITURE PER PUPIL	SCHOOL TAXES PER PUPIL	STATE AID PER PUPIL	FEDERAL AID PER PUPIL	VALUATION PER PUPIL
Birmingham	71.25	-23.12	72.42	192.30	19.61
Mobile	75.41	36.76	69.48	198.84	26.61
Jacksonville	92.37	68.38	83.32	130.10	139.07
Miami	69.89	53.27	76.77	39.68	106.51
Tampa	81.70	19.02	84.48	102.57	106.70
Saint Petersburg	73.13	54.13	67.03	126.58	172.39
Atlanta	90.55	107.62	76.33	306.78	73.24
Columbus	.00	97.64	60.33	111.18	89.66
Louisville	91.93	19.26	31.57	653.81	.00
Baton Rouge	63.87	-19.27	66.77	189.52	23.76
New Orleans	66.43	-34.44	68.53	171.00	33.54
Shreveport	58.42	26.14	60.69	143.01	42.64
Jackson	99.59	78.28	73.71	400.86	10.00
Charlotte	85.32	72.19	81.53	229.16	251.05
Oklahoma City	66.14	125.01	79.37	322.87	68.71
Tulsa	49.20	16.02	94.29	377.68	49.62
Knoxville	65.57	201.06	49.00	190.93	12.80
Memphis	88.91	184.28	122.06	577.64	8.23
Nashville	80.93	30.26	11.62	93.06	60.87
Austin	100.38	110.68	65.46	72.81	85.88
Corpus Christi	71.01	48.14	89.42	101.34	58.59
Dallas	79.05	73.50	74.62	257.78	78.23
El Paso	60.59	64.62	70.66	64.60	46.50
Fort Worth	69.15	39.44	72.48	127.72	47.12
Houston	69.20	63.48	68.33	235.88	63.71
San Antonio	76.59	72.57	82.82	90.28	99.71
Norfolk	53.97	79.06	49.11	69.85	45.28
Richmond	86.79	51.33	58.84	153.99	65.66
SOUTH AVERAGE	75.45	49.28	69.96	204.70	73.21

Table 7

	% CHANGES FROM 1970 TO 1975				
	CURRENT EXPENTITURE PER PUPIL	SCHOOL TAXES PER PUPIL	STATE AID PER PUPIL	FEDERAL AID PER PUPIL	VALUATION PER PUPIL
Phoenix	112.97	113.93	45.61	62.04	85.86
Tucson	52.06	48.42	124.58	32.56	88.89
Anaheim	106.60	56.56	155.42	292.30	73.44
Fresno	46.96	36.70	72.14	168.27	45.89
Los Angeles	65.54	30.71	93.26	234.75	34.34
Long Beach	68.10	57.97	58.00	11.32	28.47
Sacramento	55.41	20.08	86.47	148.56	33.15
San Bernadino	.00	11.11	30.39	41.00	.00
San Diego	55.89	71.83	83.09	132.60	41.75
San Francisco	44.07	40.32	93.76	99.94	38.61
Oakland	86.09	57.64	116.06	70.10	31.16
San Jose	68.52	58.19	99.91	-4.36	15.82
Denver	104.59	58.21	239.98	87.71	64.92
Honolulu	58.69	-10.17	.00	-31.12	81.19
Albuquerque	65.92	122.16	73.09	54.38	35.93
Portland	102.35	139.23	228.22	91.97	94.51
Salt Lake City	75.51	56.92	62.67	186.09	54.14
Seattle	82.08	77.50	71.78	159.64	611.24
Spokane	38.24	26.40	45.85	139.98	446.06
Tacoma	68.46	116.36	54.10	155.71	611.00
WEST AVERAGE	71.47	59.25	96.54	106.67	132.44

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